

ID: CCA_2009052711010937

Number: **200928032**

Office:

Release Date: 7/10/2009

UILC: 6222.01-00

From:

Sent: Wednesday, May 27, 2009 11:01:09 AM

To:

Cc:

Subject: RE: IRC 6222

If the the taxpayer actually notified us that he was filing inconsistently in accordance with section 6222(b)(1)(B), then we cannot directly assess. We would have to either convert the taxpayer's partnership items to nonpartnership items under section 6231(b)(2)(A)(i) and issue a notice of deficiency for the converted items, or determine the correct treatment through a TEFRA partnership proceeding